New Jersey State Tax News 1997 (Volume 26)

INDEX

1	No.	Page		No.	Page
ALCOHOLIC BEVERAGE TAX		Ü	State Changes Address System	3	4
Bond Requirements	3	13	State Treasurer Named	3	1
Tax Reduced on Certain Apple Cider			Tax Practitioners, Special Message from		
(Legislature)	3	25	the Director	4	24
,			Taxpayer Accounting Branch, Description of	3	8
CIGARETTE TAX			CDOSS INCOME TAV		
Surety Obligations Continue Under Altered			GROSS INCOME TAX		
Payment Agreements (Courts)	3	15	Amtrak Reauthorization and Improvement	2	1.4
			Act of 1990	3	14
CONFERENCE & APPEALS			Attorney Audit Project Begins	1	5
	2	7	Changes to 1997 Resident Return	4	3
Debt Forgiveness Joint Account Levies	3 4	7 9	Check Your Form NJ-1040 (Checklist for	1	2
Judgment Inquiries	3	10	avoiding errors)	1 4	3
Levy Actions	3	9	Common Employer Withholding Errors Credit for Tax Paid to Other Jurisdiction - Inco	-	0
Protests and Requests for Conferences	3	6			16
Relying on Written Information	3	7	from Non-New Jersey S Corporation (Court Determination of New Partnership Income	.5) 1	10
Stay of Collection During Appeal	2	7	(Courts)	2	19
Stay of Concetion Burning Appear	2	,	Distributions from Non-Qualified Investment	2	19
			Funds, Taxability of (Courts)	3	22
CORPORATION BUSINESS TAX			Educational Assistance Plans	1	8
Corporate Partner Regulation	4	5	Employer Provided Meals	1	8
Corporate Services Audit Groups	2	8	Employers' Withholding Tax Forms Changed	3	4
Deduction of Charitable Contributions	4	15	Estate or Trust Income (Clarification)	1	7
Energy Tax Reform	4	4	Extension for Armed Forces Personnel in	1	,
Federal "Check the Box" Entity Classification	1	2	Qualified Hazardous Duty Area (Legislature	a) 4	21
New Schedule (P-1)	3	5	Extensions to File	1	7
Objections to Plans of Reorganization	4	6	Federal Pensioners Can Now Have NJ Tax	•	,
Offset of Overpayment against Deficiencies of			Withheld	3	2
Merged Corporations Denied (Courts)	2	19	Forgiveness of Debt Income	2	9
Qualified Subchapter S Subsidiary (QSSS)		_	Additional Information	4	7
Requirements	4	5	Gambling Winnings and Losses, Requirements		,
Rates Changed for New Jersey S Corporations	_	0.1	for Substantiating	1	8
(Legislature)	2	21	Health Insurance Premium Paid by Employee	1	14
			Income from Intangibles	2	14
GENERAL			Instructions for NJ-1040X Corrected	2	5
1997 Package NJX	3	6	Minor, Income Tax Liability of	4	15
Director Gardiner Retires	4	1	Netting Income and Losses	3	7
Division of Revenue Formed	2	2	NJ TeleFiling By Practitioners	1	24
Division Organization Chart	1	4	Non-Qualified Investment Funds, Taxability		
Economic Reality Training Class	3	8	of Distributions from (Courts)	3	22
Index for State Tax News - 1996 (Volume 25)	1	insert	Nonresident Athletes or Performers	2	14
Interest on Refunds	2	. 5	Not Too Late to TeleFile	1	1
Legislation: Synopsis of 1996 Tax Laws	1	insert	Personal Liability for Employer Withholding		
New Processing Equipment	4	3	Taxes	1	14
Responding to Division Notices (Procedure for)		5	Savings Incentive Match Plan for Employees	3	14
Small Business Workshops	3	4	S Corporation Distributions	4	7

INDEX (continued)

Self-Charged Interest	2	8	Superintendent's Residence Denied		
Set-Off of Individual Liability for Debt	_		Exemption (Courts)	4	17
Owed to Violent Crimes Compensation			Tax Assessor Appointments	2	10
Board (Legislature)	4	21	Tax Assessor Certificates	1	11
Tax Season Assistance	2	24	Tax Assessor Certificates	3	9
TeleFile Program Expansion	4	2	Tax Assessors' Calendar	1	10
TeleFile Program Huge Success	2	1	Tax Assessors' Calendar	2	10
Timely Refund Claims (Courts)	3	21	Tax Assessors' Calendar	3	9
Withholding Tax Forms Changed	3	4	Tax Assessors' Calendar	4	11
withholding Tax Forms Changed	3	7	Tax Rates on Home Page	3	8
			Training Facility Denied Exemption (Courts)	2	20
HOMESTEAD REBATE			Training Facility Defined Exemption (Courts)	_	20
Homestead Rebate Checks Issued	3	5			
			MISCELLANEOUS		
DIGUD ANGE PREMIUMO EAN			ABC Clearance Update	3	6
INSURANCE PREMIUMS TAX			Attorney Fee (Fair Act) Terminates	2	14
Collection/Distribution Procedures Revised for			Auctions See Seizures & Auctions		
Tax on Fire Insurance Premiums (Legislature	2)	21	Chapter XI Debtors in Default	2	6
			Corporations and Limited Liability Companies,		
INHERITANCE/ESTATE TAX			Limited Liability Partnerships (Legislature)	3	25
Class "A" Beneficiaries	1	0	Criminal Enforcement	1	11
Common Filing Mistakes	1 2	8 9	Criminal Enforcement	2	11
Forms Available on Division's Home Page	4	8	Criminal Enforcement	3	10
Forms Available on Division's Home Page	4	0	Criminal Enforcement	4	11
			Deferred Payments	4	9
LITTER CONTROL TAX			Disorderly Person Charges Filed	2	6
Advertising Space, Sale of—Subjectivity	4	15	Enforcement Summary	_	O
riavertising space, saire or subjectivity	•	10	—Quarter Ending: December 31, 1996	1	13
			—Quarter Ending: March 31, 1997	2	13
LOCAL PROPERTY TAX			—Quarter Ending: June 30, 1997	3	12
Administrative Responsibilities for the Veterans'/			—Quarter Ending: September 30, 1997	4	14
Senior Citizens' and Disabled Persons' Prop-	-		Fair Act Attorney Fee Termination	2	14
erty Tax Deductions Changed (Legislature)	2	21	Interest 11.25% for First Quarter 1997	1	6
Appraiser Licenses Not Required for Assessors	1	9	Interest 11.25% for Second Quarter 1997	2	3
Assessment Administration	1	10	Interest 11.25% for Third Quarter 1997	3	3
Assessor Appointments	2	10	Interest 11.25% for Fourth Quarter 1997 Interest 11.25% for Fourth Quarter 1997	4	3
County Tax Board Members Confirmed	2	11	Mandatory Employer Trip Reduction Programs	4	3
Exemption as Charitable Institution Denied			Repealed (Legislature)	1	21
(Courts)	3	23	Municipal Landfill Site Closure, Remediation	1	21
Forms Available on Home Page	2	10	±	1	21
Horse-Farm Amendments (Courts)	2	21	and Redevelopment Act (Legislature)	1	21
Income Limits for Tax Deduction	3	8	New Jersey Better Educational Savings Trust	4	2.1
Lacked Standing to Intervene in Appeal (Courts		16	Program Established (Legislature)	4	21
Local Assessor's C.T.A. Suspended (Courts)	´ 1	19	Obituaries		
Omitted Added & Omitted Assessments			Hon. Mary R. "Polly" Hamill, Tax Court Judge		6
Denied (Courts)	1	20	Frank Higgins, State Tax News Coordinator	1	7
Property Record Card Policy Reminder	2	10	Resolution to Fund Environmental		22
Reorganization of Activity	4	10	Remediation Activities (Legislature)	1	22
Sales Ratio Challenge (Courts)	2	20			
zania zamiene (zemiene)	_				

INDEX (continued)

Seizures & Auctions			Collection of Sales Tax on Indian Trust Lands	3	15
—October – December 1996	1	17	Dancers, Clowns and Magicians	2	18
—January – March 1997	2	15	Energy Tax Reform	4	4
—April – June 1997	3	16	Exempt Organization, New Registration Form	3	3
—July – September 1997	4	18	Filing ST-50 Online	3	28
State Tax News Celebrates 25th Anniversary	4	2	Hostess Credit for Home Show on Behalf of		
Trust Powers of Certain Not-for-Profit			Direct Marketing Company	1	15
Corporations (Legislature)	4	21	Ice Skating, Admission Charges to Rinks	2	18
Uniform Enforcement of Foreign Judgments			Indian Trust Lands, Sales Tax Collection on	3	15
Act (Legislature)	4	21	IRP Registered Vehicles	3	5
1 - 1 (- 1 & - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 -			Magicians, Clowns and Dancers	2	18
MOTOR FUELS TAX			Manufacturer's Rebate	4	16
Division Receives Forfeiture Check for			Nonresident's Exemption on Purchase of		
\$260,448.54	1	2	Motor Vehicle (Courts)	1	20
License Information Available on Division's	1	2	Periodical and Book Rentals	4	16
Home Page	4	9	Prepaid Calling Cards	2	18
New IFTA Rules Clarified	2	4	Refund Claim, Untimely (Courts)	3	24
New IFTA Rules Claimed	2	4	Rentals, of Books and Periodicals	4	16
DADENED CHIDO			Resale Exemption for Out-of-State Vendors	2	2
PARTNERSHIPS	4	-	Resale Exemption Certificate, ST-3NR,		
Corporate Partner Regulation	4	5	Use of by Contractors	3	14
Determination of New Partnership Income	•	10	Sweeping Services, Taxability of (Courts)	3	24
(Courts)	2	19	Telephone Answering Service	3	15
Federal "Check the Box" Entity Classification	1	2	Trade-in Credit: Leases v. Sales	1	16
			Further Information on Trade-in Credit	3	14
PUBLIC UTILITY TAXES			Uniform Sales & Use Tax Certificate –		
Energy Tax Reform	4	4	Multijurisdiction	4	5
Funds Guaranteed to Municipalities			Untimely Refund Claim (Courts)	3	24
(Legislature)	3	25	U.S. Government I.M.P.A.C. Visa Cards	2	7
Gross Receipts, Franchise Tax Eliminated for			Wrestling Events (Professional) — Admission		
Gas, Electric and Telecommunications			Charges to No Longer Exempt from Sales		
Utilities (Legislature)	3	25	Tax (Legislature)	2	22
Public Utility Tax Repealed	3	3	,		
			SPILL COMPENSATION & CONTROL	L TA	X
SALES AND USE TAX			Cap Altered on Tax on Hazardous Substance		
Accrual Basis, Sales Tax Due on	4	15	Transfers (Legislature)	3	25
Admission Charges to Professional Wrestling	4	13	Cap Computation Revised	4	16
Events No Longer Exempt from Sales Tax			1		
(Legislature)	2	22	TOBACCO PRODUCTS TAX		
Admission Charges to Ice Skating Rinks	2 2	18	Resale Certificate (Form TPT-3)	2	3
Advertising "No Sales Tax" Violates NJ Law	2	6	Requirements for Collecting and Remitting	_	5
Alarm System Services and Telecommun-	2	O	Tobacco Products Wholesale		
ications (Courts)	3	24	Sales & Use Tax	2	3
Alcoholic Beverage Sales by Nonprofit	5	24	Suites & OSC 1m1	-	5
Organizations	4	10	URBAN ENTERPRISE ZONES		
American Indians, Sales to	3	14	Employee Tax Credit	4	17
Book and Periodical Rentals	4	16	Employee Tax Cledit	4	1 /
Carnival Rides, Purchase of	2	18			
Clowns, Magicians and Dancers	2	18			
Clowns, magicians and Dancers	_	10			